



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.
Washington, D.C. 20240

DEC 8 2011

Property: 13/15 East Main Street, Cambridge, NY

Project Number: 26048

Dear

I have concluded my review of your appeal of the decision of the National Register of Historic Places (NRHP), National Park Service (NPS), denying your request for certification of significance for the property referenced above. The appeal was made in accordance with Department of Interior regulations (36 CFR Part 67) governing certifications for the Federal income tax incentives for historic preservation as specified in the Internal Revenue Code of 1986. I want to thank you for your participation in the appeal hearing by conference call on September 30, 2011, and for providing a detailed account of the circumstances involved in your appeal.

After carefully considering the complete record of the project, including the information provided as part of your appeal, I have determined that at the time of your application for certification of significance, the building at 13/15 East Main Street does continue to contribute to the Cambridge Historic District, in which it is located. Accordingly, the opinion issued by the NRHP on June 8, 2011, denying certification of historic status for this building, is hereby reversed.

The Standards for Evaluating Significance Within Registered Historic Districts, incorporated in the NPS regulations at 36 CFR §67.5, define a building which contributes to the significance of a district as "one which by location, design, setting, materials, workmanship, feeling and association adds to the district's sense of time and place and historical development." Conversely, a building that lacks significance within a historic district is one that does not contribute to the special qualities and characteristics that identify the place, or is one where particular features "have been so altered or have so deteriorated that the overall integrity of the building has been irretrievably lost."

The building at 13/15 East Main Street was constructed c. 1866, during an era of railroad-related construction. As built, it was a simply-massed, two-story, wood frame and brick veneer commercial building characterized by an Italianate cornice and a flat roof. The building has been altered at least twice since original construction. The site index in the 1978 NRHP nomination for the Cambridge Historic District describes the building as "yellow, Commercial, Brick Corbelling, storefront altered." In 2007, the corbelled brick cornice collapsed and was replaced with a wood cornice that the NRHP, in its June 8, 2011, decision, determined was incompatible with the historic character of the building.

After thoroughly considering the documentation, I find that the overall historic physical integrity of the building as a 19th century commercial building is consistent with the district's defined period of significance. Overall, the building's scale and massing, fenestration, and architectural details—other than the cornice—still remain from the district's period of significance. Consequently, I have determined that, despite the loss of the railroad-era cornice, the building retains sufficient historic character to contribute to the district's sense of time and place and historical development. Accordingly, I have determined that the 13/15 East Main Street is a certified historic structure for purposes of Federal tax laws.

Finally, while reviewing the record for the property, I noted that when your application for certification of significance was received by the NPS on June 3, 2011, the building located at 13/15 East Main Street had already been placed in service. The Part 1 — Evaluation of Significance application states, at the bottom of the third page:

In 2009, Owlkill Properties, LLC purchased the property with plans completing the renovation and putting the building back in use. In the Fall of 2009, Battenkill Books, an independent retail bookstore was relocated into the first floor of the renovated building.

Please be cautioned that the Internal Revenue Service (IRS) has advised the NPS that Treasury Regulation 1.48-12(d)(1) requires that the taxpayer submit the Part 1 application before the property is placed in service. (An IRS explanation of its regulations can be found at http://www.irs.gov/pub/irs-utl/late_certification.pdf.) Therefore, I recommend that you contact the IRS for advice as to whether this project, if certified by the NPS, will meet the basic IRS eligibility criteria for the 20% investment tax credit. You may contact the IRS at 651-312-7904.

As the Department of Interior regulations provide, my decision is the final administrative decision regarding your appeal from the June 8, 2011, denial of certification of significance. A copy of this decision will be provided to the IRS. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code of 1986 should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,



John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO- NY
IRS